

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MARYLAND
Baltimore DIVISION

In re: FOREST HILL AUTO PARTS, INC.

§ Case No. 17-12706-NVA
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Debtor(s)

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

Zvi Guttman, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$2,000.00</u> <i>(without deducting any secured claims)</i>	Assets Exempt: <u>N/A</u>
Total Distributions to Claimants: <u>\$502.60</u>	Claims Discharged Without Payment: <u>N/A</u>
Total Expenses of Administration: <u>\$6,934.38</u>	

3) Total gross receipts of \$15,386.20 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$7,949.22 (see **Exhibit 2**), yielded net receipts of \$7,436.98 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$0.00	\$465.67	\$502.60	\$502.60
PRIORITY CLAIMS:				
CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	\$0.00	\$3,234.38	\$6,934.38	\$6,934.38
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	\$0.00	\$0.00	\$0.00	\$0.00
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	\$0.00	\$0.00	\$0.00	\$0.00
GENERAL UNSECURED CLAIMS (from Exhibit 7)	\$263,000.00	\$0.00	\$0.00	\$0.00
TOTAL DISBURSEMENTS	\$263,000.00	\$3,700.05	\$7,436.98	\$7,436.98

4) This case was originally filed under chapter 7 on 02/28/2017. The case was pending for 20 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 10/16/2018

By: /s/ Zvi Guttman
Trustee

STATEMENT This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 – GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
Misc. Overpayment Receipts	1229-000	\$2,352.76
A/R Over 90 days old. Face amount = \$5,000.00. Doubtful/Uncollectible accounts = \$2,000.00.	1121-000	\$345.69
Preference Litigation	1241-000	\$12,687.75
TOTAL GROSS RECEIPTS		\$15,386.20
<small>¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.</small>		

EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
Melinda Sealover	Distribution payment - Dividend paid at 100.00% of \$7,949.22; Claim # A; Filed: \$0.00	8200-050	\$7,949.22
TOTAL FUNDS PAID TO DEBTOR & THIRD PARTIES			\$7,949.22

EXHIBIT 3 - SECURED CLAIMS

Claim NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
2	Harford County, Maryland Department of Law	4800-000	NA	\$465.67	\$502.60	\$502.60
TOTAL SECURED			\$0.00	\$465.67	\$502.60	\$502.60

EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Trustee, Fees - Zvi Guttman	2100-000	NA	\$2,288.62	\$2,288.62	\$2,288.62
Trustee, Expenses - Zvi Guttman	2200-000	NA	\$15.50	\$15.50	\$15.50
Attorney for Trustee Fees - The Law Offices of Zvi Guttman, P.A.	3110-000	NA	\$0.00	\$3,700.00	\$3,700.00
Attorney for Trustee, Expenses - The Law Offices of Zvi Guttman, P.A.	3120-000	NA	\$40.26	\$40.26	\$40.26
Charges, U.S. Bankruptcy Court	2700-000	NA	\$700.00	\$700.00	\$700.00
Bond Payments - BOND	2300-000	NA	\$7.30	\$7.30	\$7.30
Banking and Technology Service Fee - Rabobank, N.A.	2600-000	NA	\$182.70	\$182.70	\$182.70
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		NA	\$3,234.38	\$6,934.38	\$6,934.38

EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
		None			

EXHIBIT 6 – PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
			None			

EXHIBIT 7 – GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	INTERNAL REVENUE SERVICE INSOLVENCY UNIT	7100-000	NA	\$0.00	\$0.00	\$0.00
N/F	Bank of America	7100-000	\$15,000.00	NA	NA	NA
N/F	Bank of America	7100-000	\$203,000.00	NA	NA	NA
N/F	Napa Auto Parts	7100-000	\$45,000.00	NA	NA	NA
TOTAL GENERAL UNSECURED CLAIMS			\$263,000.00	\$0.00	\$0.00	\$0.00

Form 1
Individual Estate Property Record and Report
Asset Cases

Exhibit 8
Page: 1

Case No.: 17-12706-NVA

Trustee Name: (400140) Zvi Guttman

Case Name: FOREST HILL AUTO PARTS, INC.

Date Filed (f) or Converted (c): 02/28/2017 (f)

For Period Ending: 10/16/2018

§ 341(a) Meeting Date: 04/04/2017
Claims Bar Date: 07/19/2017

Ref. #	1 Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Checking Account Account at Harford Bank, xxxxxx0855	2,000.00	2,000.00		0.00	FA
2	A/R Over 90 days old. Face amount = \$5,000.00. Doubtful/Uncollectible accounts = \$2,000.00.	3,000.00	3,000.00		345.69	FA
3	Misc. Overpayment Receipts (u)	2,352.76	2,352.76		2,352.76	FA
4	Preference Litigation (u)	15,000.00	15,000.00		12,687.75	FA
4	Assets Totals (Excluding unknown values)	\$22,352.76	\$22,352.76		\$15,386.20	\$0.00

Major Activities Affecting Case Closing:

Initial Projected Date Of Final Report (TFR): 06/30/2018

Current Projected Date Of Final Report (TFR): 06/28/2018 (Actual)

Form 2Exhibit 9
Page: 1**Cash Receipts And Disbursements Record**

Case No.: 17-12706-NVA **Trustee Name:** Zvi Guttman (400140)
Case Name: FOREST HILL AUTO PARTS, INC. **Bank Name:** Rabobank, N.A.
Taxpayer ID #: **-***7383 **Account #:** *****0500 Checking
For Period Ending: 10/16/2018 **Blanket Bond (per case limit):** \$3,000,000.00
Separate Bond (if applicable): N/A

1	2	3	4	5	6	7	
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
04/05/17	{3}	GCIB Credit Services	Refund of overpayment	1229-000	2,000.25		2,000.25
04/05/17	{3}	GCIB Credit Services	REFund of overpayment	1229-000	134.01		2,134.26
04/05/17	{3}	Erie Insurance Exchange	Refund of overpayment	1229-000	218.50		2,352.76
04/05/17	{2}	Caliber Holdings Corporation	A/R	1121-000	30.42		2,383.18
04/05/17	{2}	Caliber Holdings Corporation	A/R	1121-000	315.27		2,698.45
04/28/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	2,688.45
05/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	2,678.45
06/30/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	2,668.45
07/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	2,658.45
08/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	2,648.45
09/29/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	2,638.45
10/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	2,628.45
11/30/17	{4}	Timonium Auto Parts, Inc	Preference Settlement-Guttman v. Timonium Auto Parts Inc., Adv. Proc. No. 17-00408-nva	1241-000	3,229.25		5,857.70
11/30/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	5,847.70
12/29/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	5,837.70
01/22/18	{4}	Timonium Auto Parts, Inc	Final Payment-Guttman v. Timonium Auto Parts Inc., Adv. Proc. 17-00408-nva	1241-000	6,458.50		12,296.20
01/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		12.02	12,284.18
02/28/18	101	Insurance Partners Agency, Inc	Bond #3792891, Bond Term 3/1/2018-3/1/2019	2300-000		7.30	12,276.88
02/28/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		16.48	12,260.40
03/21/18	{4}	Genuine Parts Company	Preference Settlement per Order entered 3/6/18 P. 10 (Guttman v. Genuine Parts Company t/a NAPA Auto Parts, Adv. Proc. No. 17-00407-nva)	1241-000	3,000.00		15,260.40
03/30/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		18.93	15,241.47
04/30/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		21.19	15,220.28

Page Subtotals: \$15,386.20 \$165.92

Form 2Exhibit 9
Page: 2**Cash Receipts And Disbursements Record**

Case No.: 17-12706-NVA **Trustee Name:** Zvi Guttman (400140)
Case Name: FOREST HILL AUTO PARTS, INC. **Bank Name:** Rabobank, N.A.
Taxpayer ID #: **-***7383 **Account #:** *****0500 Checking
For Period Ending: 10/16/2018 **Blanket Bond (per case limit):** \$3,000,000.00
Separate Bond (if applicable): N/A

1	2	3	4	5	6	7	
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
05/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		24.08	15,196.20
08/15/18	102	Harford County, Maryland Department of Law	Distribution payment - Dividend paid at 100.00% of \$502.60; Claim # 2; Filed: \$465.67	4800-000		502.60	14,693.60
08/15/18	103	Zvi Guttman	Distribution payment - Dividend paid at 100.00% of \$2,288.62; Claim # FEE; Filed: \$2,288.62	2100-000		2,288.62	12,404.98
08/15/18	104	Zvi Guttman	Distribution payment - Dividend paid at 100.00% of \$15.50; Claim # TE; Filed: \$15.50	2200-000		15.50	12,389.48
08/15/18	105	The Law Offices of Zvi Guttman, P.A.	Distribution payment - Dividend paid at 100.00% of \$3,700.00; Claim # ; Filed: \$0.00	3110-000		3,700.00	8,689.48
08/15/18	106	The Law Offices of Zvi Guttman, P.A.	Distribution payment - Dividend paid at 100.00% of \$40.26; Claim # ; Filed: \$40.26	3120-000		40.26	8,649.22
08/15/18	107	Clerk, U.S. Bankruptcy Court	Distribution payment - Dividend paid at 100.00% of \$700.00; Claim # ; Filed: \$700.00	2700-000		700.00	7,949.22
08/15/18	108	Melinda Sealover	Distribution payment - Dividend paid at 100.00% of \$7,949.22; Claim # A; Filed: \$0.00	8200-050		7,949.22	0.00

COLUMN TOTALS	15,386.20	15,386.20	\$0.00
Less: Bank Transfers/CDs	0.00	0.00	
Subtotal	15,386.20	15,386.20	
Less: Payments to Debtors		7,949.22	
NET Receipts / Disbursements	\$15,386.20	\$7,436.98	

Form 2Exhibit 9
Page: 3**Cash Receipts And Disbursements Record****Case No.:** 17-12706-NVA**Trustee Name:** Zvi Guttman (400140)**Case Name:** FOREST HILL AUTO PARTS, INC.**Bank Name:** Rabobank, N.A.**Taxpayer ID #:** **-**7383**Account #:** *****0500 Checking**For Period Ending:** 10/16/2018**Blanket Bond (per case limit):** \$3,000,000.00**Separate Bond (if applicable):** N/A

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
*****0500 Checking	\$15,386.20	\$7,436.98	\$0.00
	\$15,386.20	\$7,436.98	\$0.00